subject only as per Rule No. 6 (a) ii of 'Rules and Regulations of the School of Engineering, Bangalore.' :—

FINAL EXAMINATION FOR THE CERTIFICATE IN ELECTRICAL ENGINEERING (NEW SCHEME).

Reg. No.	Subjects failed in.
671	Theory of A. C. and D. C. Machines
676	Do do

6316 J. P. DAS, *Principal.*

OFFICE OF THE DISTRICT EDUCATIONAL OFFICER, TUMKUR.

Notification dated 13th November 1948.

No. P1. 782-297—48-49. It is hefeby notified for information that Sri R. Venkataswamy, Head Master, Government Primary Boys' School, R. Byadarahalli, Kunigal Taluk, is unauthorisedly absent from 7th August 1948. He is directed to report himself for duty in the School within ten days from the date of publication of this Notification in the Gazette failing which his services will be terminated.

6340 L. ABDUL AZIZ KHAN, *D.E.O.*

OFFICE OF THE DISTRICT EDUCATIONAL OFFICER, CHIKMAGALUR DISTRICT, CHIKMAGALUR.

Notification dated 4th November 1948

No. A4. 346-14—48-49. G. Halappa, School Master, Primary School, Kundur, Aldur Range, Chikmagalur Taluk who has been unauthorisedly absent from duty since 6th September 1945 and who has not returned to duty in spite of a registered Notice from the Inspector of Schools, Aldur, is hereby informed that his services would be dispensed with from the date of his absence if he does not return to duty on or before the 15th December 1948.

T. R. AIENGAR,
6182 *Dist. Edn. Officer.*

FINANCIAL DEPARTMENT.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF MYSORE, BANGALORE.

Circular, dated 6th November 1948.

From

V. T. SREENIVASAN, Esq., B.A., B.Sc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore, Bangalore.

To

1. The Presidents of Municipalities,
2. The Head Masters of Municipal High Schools,
3. The Secretaries to the Committee of Management of Municipal High Schools.
4. Deputy Commissioners and Presidents of Committee of Management of Municipal High Schools; and
5. All Treasury Officers.

No. 495—B 2. Adverting to G. O. No. Fl. 3035-3104—G. F. 189-46-3, dated 4th October 1948 issuing revised instructions in regard to drawing and accounting of funds required for the several Municipal High Schools in the State, the following supplementary instructions are issued for information and guidance :—

1. The revised procedure may be given effect to from 1st December 1948.

2. A separate S.B. Current Account may be opened from 1st December 1948 in the nearest Government Treasury in the official designation of the Secretary to the Committee of Management, the Head of Account being "Maintenance Fund of the Municipal High School.....". This Savings Bank Account will be in addition to other Savings Bank Accounts now held for each Municipal High School for—

(*a*) The Building Fund,
(*b*) Sports and Reading Room fund, and
(*c*) Aided School Provident Fund.

3. Each Municipal High School will credit to this new Savings Bank Account on 1st December 1948 an amount equal to the difference between (i) the net amount (*i.e.*, gross expenditure minus fee income and Government grant) provided in the sanctioned budget of the Municipality on account of the maintenance and other charges of the Municipal High School, and (ii) actual net expenditure incurred from July 1948 to end of November 1948 (actual gross expenditure minus fee income and Government grant).

4. The fee and other receipts of the High School realised from 1st December 1948 will be credited to the above Savings Bank Account by the Head Master as laid down in the Government Order referred to above.

5. The Government grant realised on account of the School from time to time will also be credited to the above S. B. Account.

6. The funds required for the expenditure of the Municipal High School from 1st December 1948 will be withdrawn by the Secretary from the above S. B. Account, only at the request of the Head Master.

7. The Head Master should prepare the bills for the maintenance grant, equipment grant, etc., promptly and arrange to send them to the District Educational Officer under the signature of the Secretary.

8. The accounts relating to all items of Receipts and Expenditure of Municipal High Schools will be maintained in the High School itself. The Head Master should maintain a classified abstract of receipts and expenditure in the ppended form the entries being posted therein every month from the Cash Book, etc. A statement showing the transactions for each month in the same form will be appended to the bill for the maintenance grant to be sent to the District Educational Officer. A copy of this monthly account should also be sent to the Municipality through the Secretary.

9. At the end of the year, a statement showing the total receipts and payments of the School for the year, in the same form, will be sent by the Head Master through the Secretary to the District Educational Officer and also to the Municipality.

10. The Financial and other statistics required by the Municipality for the preparation of the budget, Administration Report, etc., should be furnished by the Head Master.

11. From the next official year, *viz.*, 1949-50, the net annual allotment for the year according to the Municipal Budget, should be credited to the above S.B. Account either in lumpsum or in quarterly instalments as laid down in para 1 of the Government Order.

12. Excess expenditure over the receipts during the year if any, will have to be borne by the Municipality each year and credited to the above S.B. Account.

13. In the books of the Municipality, the amount paid on account of the Municipal High School from time to time for being deposited in the new S.B. Account (Paras 2, 10 and 11) will appear on the expenditure side, under "Contribution for the Municipal High School".

14. In all other respects, the present procedure will be followed.

On all points of doubt, the Financial Assistant to the Director of Public Instruction, who arranges for the Local Audit of the initial accounts of the Municipal High Schools may be addressed in future.

V. T. SREENIVASAN, *Comptroller*

Abstract Monthly Cash Account of the Municipal High School.....for.....

Statement of Receipts	July	August	September & so on, for 12months	Total for the year
I. Drawings from Municipality.—				
1. Establishment charges, *viz.*, Pay, Allowances and Contingencies				
2. Dearness Allowance				
3. Travelling Allowance				
4. Equipment				
5. Other items to be specified				
Total ...				
II. Fee Income.—				
1. Admission and Re-admission Fees ...				
2. Tuition Fees				
3. Fines				
4. Refund of fees received from other institutions				
5. Compensation for loss of fee income drawn from Government				
6. Medical Fees				
Total ...				
III. Drawings from Government.—				
1. Maintenance grant				
2. Government share of cost towards Dearness Allowance				
3. Equipment Grant				
4. Scholarships drawn				
Total ...				
IV. Other Receipts (to be specified).—				
1. Contributions from District Boards, etc. ...				
2.				
3.				
Total ..				
Opening Balance ...				
Grand Total ...				

Abstract Monthly Cash Account of the Municipal High School.....for... ..

Statement of Disbursements	July	August	September & so on, for 12 months	Total for the year
I. Establishment charges.—				
1. Pay and All wance				
2. Dearness Allowance				
3. Contingency				
4. Travelling Allowance				
5. Scholarship disbursed				
6. Other Charges to be specified				
Total ...				
II. Fee Remittances.—				
1. Admission and Re-admission Fees (Municipality)				
2. Tuition Fees (Municipality)				
3. Fines				
4. Refunds of Fees received from other schools				
5. Compensation for loss of fee income ...				
6. Medical (to 35 Edn.)				
Total ...				
III. Other Remittances.—				
1. Contributions from District Boards, etc. ...				
2. Maintenance grant				
3. Dearness Allowance				
4. Other items to be specified				
5. Equipment				
Total ..				
IV. Refund of tuition fees to students or other institutions ...				
Total of all items ...				
Closing Balance ...				
Grand Total ...				

READ—

Government Order No. Fl. 582-85—G. F. 53-43-5, dated the 8th August 1944, sanctioning (i) the transfer of work of the audit of the accounts of the several Municipal High Schools to the Financial Branch of the Education Department, and (2) the entertainment of an Accountant on Rs. 60–5–100 in that office to attend to the work.

Read 2. Letter No. 24—C.L.A.D. dated the 12th July 1946, from the Comptroller, requesting in the circumstances explained, sanction for a revised procedure in the method of accounting in the Municipal High Schools.

3. Further letter No. 40—C.L.A.D. dated the 7th August 1947, from the Comptroller to Government.

Order No. Fl. 3085-3104—G. F. 189-46-3, dated the 4th October 1948.

The Comptroller states that at present the local auditors of his office have no scope to check the transactions relating to the Municipal High Schools appearing in the account of the Municipality with reference to the initial records maintained in the High Schools as it rests with the Financial Branch and that the Financial Branch of the Education Department could not satisfactorily scrutinise whether the amounts drawn out of Municipal funds have been duly accounted for in the books of the High Schools, since the Municipal Accounts are not subject to its scrutiny. The Comptroller also states that at present the entire transactions relating to a Municipal High School could not be booked in one place, as they are maintained by two different authorities, *viz.*, the Head Master and the Secretary who maintain separate accounts of different items though the accounts maintained by them separately relate to the High School proper. To ensure the entire transactions of a Municipal High School being booked in one place and to facilitate better scrutiny of accounts, the Comptroller has proposed a revised procedure, in the method of accounting in the Municipal High Schools as follows:—

(1) A fund account to be opened by opening a Savings Bank Account in the official designation of the Secretary of the Committee of Management concerned and the Municipal Council required to pay the sanctioned quota for the year in full in advance, all the other receipts such as contributions, school fees, departmental grants, etc., being also credited to the Savings Bank account. If there is delay in obtaining sanction to the Budget estimates of the Municipality, the Municipal quota may be credited monthly or quarterly in advance based on the previous year's budget sanctions subject to suitable adjustments after the Budget is sanctioned. The equipment grant payable by the Municipality according to sanction should also be deposited in the Savings Bank Account. The amount required for expenditure will be withdrawn by the Secretary at the request of the Head Master and paid to the Head Master who will account for it in the cash book as the amount received from the Secretary. Any excess expenditure over the receipts will also be borne by the Municipality and paid to the Savings Bank account.

(2) In places where there are no Treasury facilities, the Savings Bank account in the nearest Treasury will have to be opened, all collections being daily credited to the Municipal Funds for issue of crossed cheques in favour of the Head Master in lieu of cash received on each date, these cheques being sent to the Treasury by the Head Master once a month for transfer credit to the Savings Bank account through one of the staff of the Municipal High School, when he goes to the Treasury for encashment of establishment bills at the beginning of each month.

(3) The initial accounts of the Municipal High Schools (including payment vouchers) will be subject to Local Audit by the staff of the Financial Branch of the Education Department as hitherto in accordance with G. O. No. Fl. 582–85—G.F. 53-43-5, dated 8th August 1944. In addition, the Comptroller may arrange for the post audit of the bills relating to Municipal High Schools (after payment) in the Financial Branch of the Education Department, when found necessary and possible.

2. Government are pleased to sanction the above proposals of the Comptroller.

3. The proposal of the Comptroller to make the Head Masters *ex-official* Secretaries of the Committee of Management is not however acceptable and the existing arrangement will continue.

4. The Comptroller is requested to issue clear instructions to the Municipalities.

M. SHAMANNA, *Fin. Secy.*

COMPTROLLER'S OFFICE, BANGALORE.

Notification dated 4th November 1948

No. 1567—Es. It is hereby notified that the next Subordinate Accounts Service Examination of this Department under the revised scheme approved by the Government in their Order No. Fl. 788-33—G.F. 433-42-4, dated 26th August 1944, with the use of books as permitted therein, and the Accountants' Examination will be held in the third week of January 1949. The actual Time Tables, the place and other particulars of the examination will be separately announced later on.

2. The rule regarding the admission of the candidates for the S.A.S. Examination has since been modified in Government Order No. Fl. 3540-45—G.F. 166-47-2 dated 4th December 1947, according to which, only such of the officials as will have put in at least three years of total service in the Audit and Accounts Department and have passed the Accountants' Examination are eligible to take the S.A.S. Examination. This rule is not applicable to the S.A.S. Probationers who are eligible to take the examination under Rule No. 9 of Appendix to the Government Order dated 26th August 1944 above adverted to.

3. Officials of the Audit and Accounts Department, who are eligible and desirous of appearing for the said examinations should submit their applications in the *prescribed printed Forms* to their respective official superiors on or before the 10th December 1948 for being forwarded to this office on or before the 15th December 1948. Applications received in this office after the said date will not be considered. Applications which are not in the prescribed form will not also be considered.

4. It is also hereby notified that the Financial Secretary to Government has in letter No. Fl. 2111—G.F. 44-48-2, dated 4th September 1948 communicated the approval of Government to the proposal that such of the officials who have had already six chances to sit for the S.A.S. Examination may be granted as a special case an extra chance to take the S.A.S. Examination to be held in January 1949.

5935

Circular dated 13th November 1948.

To

All Treasury Officers.

Regarding the proper recording of receipts received in Treasuries towards Insurance Premia in the Premium Receipt Books.

No. 438—B. ii. It has been brought to the notice of the undersigned that the record of the receipt of amounts paid into Treasuries towards Mysore Government Life Insurance Premia by parties is not being made properly in the Premium Receipt Books, and this has led to several complaints being preferred by them later on.

Therefore, the attention of all Treasury Officers is drawn to the Rules contained in Article 345 of the M.C.A.C., Vol. II and Article 5 of the M.C.A.C., Vol. I, regarding the correct procedure for the receipt of money in Treasuries and it is hereby

laid down that, in future, rules referred to above should be strictly followed specially in regard to the affixing of the Treasury Seal, the signature of the Treasury Officer and the noting of the challan number in the Premium Receipt Books. A line seal should be used for impressing against each item of receipt in the premium book so that each impression covers only one entry.

6300

Circular dated 9th November 1948.

ALL TREASURY OFFICERS

Subject:—Sales Tax on sale of Stamps and Stamp Papers.

No. 497—B-ii. The Treasury Officers are hereby informed that no Sales-Tax is chargeable on the sale of Stamps and Stamp papers by the Government or their authorised vendors as these represent only receipts for duties leviable by Government under the Stamp Regulation.

6169

Notification dated 13th November 1948.

Subject:—Interest on Savings Bank Accounts of Deceased Depositors.

No. 499—B2. It is hereby notified for the information of all Savings Bank Depositors and claimants to the Accounts of Deceased Depositors that Interest on the Savings Bank Accounts of Deceased Depositors will be paid only up to a period of six months from the date of Death of a Depositor in future (*vide* Financial Secretary's Letter No. Fl. 2293—G.F. 45-48-2, dated 14th September 1948).

6298

Circular dated 13th November 1948.

No. 500—B2. In accordance with the instructions communicated by Government in Letter No. Fl. 2293—G. F. 45-48-2, dated 14th September 1948, the Treasury Officers are hereby notified that the interest on the S. B. Accounts of "Deceased Depositors" will cease to accrue on the expiry of a period of six months from the date of death of the Depositors in all such cases.

Copy of the letter adverted to is herewith published for information and guidance.

Copy of G. O. No. 2293—G. F. 45-48-2, dated 14th September 1948, from the Financial Secretary to Government, to the Comptroller to the Government of Mysore, Bangalore.

Subject:—Payment of interest on Savings Bank Accounts of Deceased Depositors.

With reference to your Letter No. 9—S.P.F., dated 10th July 1948, on the above subject, I am directed to state that Government approve of your proposal to suitably amend the Savings Bank Rules so as to fix the responsibility for the prompt closure of the accounts of the deceased depositors in such a way that the interest on the accounts will cease to be paid beyond a period of six months from the dates of deaths of Depositors in all such cases. This may be given effect to by suitable amendment of Note 2 to Rule 40 of the Savings Bank Rules, due publicity being given by publication in the (1) Official Gazette and in the (2) Local Newspapers of large circulation as well as by (3) printing the rule prominently in the Pass Books.

6299

Circular dated 6—8th November 1948.

To

All Treasury Officers.

No. 496—B2. In partial modification of this office Circular No. 142—B. II, dated 30th August 1948, Treasury Officers are hereby directed to send copy of the schedule and the counterpart challans to the various Sales-Tax Officers as noted in column 3 of the undermentioned statement.

Statement showing the jurisdiction of Income-tax *cum* Sales-Tax Officers.

	Designation	Territorial Jurisdiction	Officer to whom counter part challan and the subsidiary register copies are to be sent.
1	Income-tax *cum* Sales-Tax Officer, Bangalore, No. I Circle, Bangalore.	Portion of the City bounded on the East by Kankanhalli Road starting from the Southern limit of the City up to the point of intersection with South End Road; then along South end Road from that point towards the east up to the point of intersection by Sri Krishnarajendra Road, and on to the North through Sri Krishnarajendra Road, Fort Centre Road and Avenue Road upto Chikpet Chowk; on the north by a line running along Chickpet Road starting from Chickpet Avenue Road Chowk and running towards the West upto the point of intersection with Kemmangudi Road and running South along that road upto the Road leading from the Eastern Gate of the Binny Mills and West a long that road upto the Eastern Gate of the Binny Mills and the North by Binny Mills Road upto the point of interaection with the Magadi Road and along Magadi Road upto the Western limit of the City and on the West and South by Bangalore City limits.	To the address referred to in column 1 of this statement.
2	Income-Tax *cum* Sales-Tax Officer, Bangalore, No. II Circle, Bangalore.	Portion of the City bounded on the South by the Northern boundary of the I Circle, and on the East by a line running along Avenue Road starting from Avenue Road Chickpet Chowk towards the North up to the point of intersection with Kempegowda Road and from that point towards West along Kempegowda Road up to the point of intersection with the Road in front of Central College Hostel up to Kantharaja Urs Circle along Palace Road and Bellary Road up to the Northern limits of the City and on the North and West by the Bangalore City limits.	
3	Income-Tax *cum* Sales-Tax Officer, Bangalore, No. III Circle, Bangalore.	The rest of the City Area and Bangalore North Taluk.	
4	Income-Tax *cum* Sales-Tax Officer, Bangalore, No. IV Circle, Bangalore,	Portion of Civil Station to the South of Sydney Road, Mahatma Gandhi Road and Old Madras Road up to the Eastern limits of Civil Station and Bangalore South Taluk.	
5	Income-Tax *cum* Sales-Tax Officer, Bangalore, No. V Circle, Bangalore.	Civil Area not comprised in the IV Circle.	
6	Income-Tax *cum* Sales-Tax Officer, Bangalore, District, Bangalore.	The whole of Bangalore District.	
7	Income-Tax *cum* Sales-Tax Officer, Mysore District, Mysore.	The whole of Mysore District (except Mysore City Area).	
8	Income-Tax *cum* Sales-Tax Officer, Mandya District, Mandya.	The whole of Mandya District.	
9	Income-Tax *cum* Sales-Tax Officer, Hassan District, Hassan.	The whole of Hassan District.	
10	Income-Tax *cum* Sales-Tax Officer, Kolar District, Kolar.	The whole of Kolar District (except Kolar Gold Fields Sanitary Board and Mining Areas).	
11	Income-Tax *cum* Sales-Tax, Officer, Tumkur District, Tumkur.	The whole of Tumkur District.	
12	Income-Tax *cum* Sales-Tax Officer, Shimoga District, Shimoga.	The whole of Shimoga District.	
13	Income-Tax Officer, *cum* Sales-Tax Officer, Chikmagalur District, Chikmagalur.	The whole of Chikmagalur District.	
14	Income-Tax Officer, *cum* Sales-Tax Officer, Chitaldrug District, Chitaldurg.	The Whole of Chitaldrug District (except Davangere City and Taluk).	
15	Income-Tax *cum* Sales-Tax Officer, Mysore City, Mysore.	Mysore City.	
16	Income-Tax *cum* Sales-Tax Officer Davangere Town and Taluk, Davangere.	Davangere City and Taluk.	
17	Income-Tax *cum* Sales-Tax Officer Kolar Gold Fields, Robertsonpet.	Kolar Gold Fields Sanitary Board and Mining Areas.	

6025